

# Survey of Local Government Finances

Utah Municipalities

Fiscal Year Ended June 30, 2005

2005

Entity Name:		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
FY 2005		Amount		Amount	
PART I		Amount		Amount	
TAX REVENUES					
Property Taxes					
1.1	Property taxes - (All property taxes not separately listed below.)	T01	326,754	T01	
1.2	Property Taxes - Debt Service	T01		T01	
1.3	Property Taxes - RDA Increment	T01	269,567	T01	
1.4	Property Taxes - Library	T01		T01	
1.5	Property Taxes - Delinquent	T01		T01	
2	Fee in lieu	T01	40,953	T01	
Local Sales Taxes					
3.1	General sales tax - Local option	T08	674,725	T08	
3.2	Highway improvement sales tax	T18		T18	
3.3	Resort community sales tax	T18		T18	
3.4	Resort plus sales tax	T18		T18	
3.5	Energy sales and use tax	T19	368,882	T19	
3.6	Transient room tax	T18	12,950	T18	
3.7	Public transit sales tax (UC 59-12-501)	T18		T18	
3.8	Other - specify	T18		T18	
Franchise Tax					
4.1	Telephone franchise tax	T15	53,925	T15	
4.2	Cable TV franchise tax	T15		T15	
4.3	Water franchise tax	T15		T15	
4.4	Sewer franchise tax	T15		T15	
4.5	Other - Specify	T15		T15	
Licenses, Fees and Permits					
5.1	Business license fees	T89	21,061	T89	
5.2	Building permit fees	T89	139,495	T89	
5.3	Other licenses, permits & taxes - Specify	T89	1,300	T89	
Beer Licenses					
REVENUES - Other than tax and intergovernmental revenues					
Utility Sales Revenue / User Fees					
1.1	Water supply system	A91		A91	645,197
1.2	Electric power system	A92		A92	
1.3	Gas supply system	A93		A93	
1.4	Transit or bus system	A94		A94	
Other Sales and Service Revenue					
2.1	Sewer charges	A90		A90	
2.2	Storm drainage	A90		A90	180,640

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PART II		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
REVENUES - Other than tax and Intergovernmental revenues (cont.)		Amount		Amount	
2.3	Garbage collection / street cleaning	A81		274,226	
3.1	Parks and recreation charges	A81		700,279	
3.2	Airports - Include rentals and gross sales of gas and oil.	A01			
3.3	Parking facilities, lots & meters	A80			
3.4	Hospital charges received	A38			
3.5	Cemeteries	A03			
3.6	Municipal housing rental projects (gross)	A50			
3.7	Special police services	A88	312		
4.1	Impact fees	A88	129,846	207,709	
4.2	Connection fees	A88		11,342	
4.3	Plan check fees	A88	79,828		
4.4	Zoning & subdivision fees	A88	18,880		
4.5	Sale of maps & publications	A88	433		
5	Other miscellaneous fees	A88		18,211	
<b>Special Assessments</b>					
6.1	Street cuts and public improvements	U01	184		
6.2	Sidewalk & curb repairs	U01			
6.3	Street lighting charges - Lighting districts	U01			
6.4	Other special improvement & service	U01			
<b>Fines and Forfeitures (Circuit Court)</b>					
7.1	Court fines, bail forfeitures, and moving violations surcharges	U88			
7.2	Parking ticket revenue	U88			
<b>Fines (Justice Court)</b>					
8.1	Court fines, bail forfeitures, and moving violations surcharges	U88	319,030		
8.2	Parking ticket revenue	U88			
<b>Interest, Rents and Royalties</b>					
9	Interest earnings	U20	13,129	17,540	
10	Rents and royalties	U40			
<b>Miscellaneous</b>					
11	Other miscellaneous revenue - Specify	U88	3,947		
12	Proceeds from bond issues	NR			
13	Receipts from sale of real property	U11	14,270		

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		GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
		(a)	(b)	(c)	(d)	(e)	(f)		
		From the State	From other local governments	From federal government directly	From the State	From other local governments	From federal government directly		
<b>PART III</b>	<b>INTERGOVERNMENTAL REVENUE</b>								
1	General support	C30	D30	B30	C30	D30	B30		
2	Public safety grants	C38	D38	B38	C38	D38	B38		
3	Streets and highways / C Roads	C46	D46	B46	C46	D46	B46		
4	Community development	C50	D50	B50	C50	D50	B50		
5	Liquor funds	C68	D68	B68	C68	D68	B68		
6	Intergovernmental service contracts	C88	D88	B88	C88	D88	B88		
7	Other - Specify	C89	D89	B89	C89	D89	B89		
<b>PART IV</b>	<b>DIRECT EXPENDITURES BY PURPOSE AND TYPE</b>	<b>GOVERNMENTAL FUNDS</b>							
		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures		
		(a)	(b)	(c)	(d)	(e)	(f)		
	<b>Governmental Administration</b>								
1.1	Financial administration	E23	F23	G23	E23	F23	G23		
1.2	Judicial / courts	E25	F25	G25	E25	F25	G25		
1.3	Legal / attorney	E25	F25	G25	E25	F25	G25		
1.4	General municipal buildings	E31	F31	G31	E31	F31	G31		
1.5	Central administration	E29	F29	G29	E29	F29	G29		
1.6	Planning and zoning	E29	F29	G29	E29	F29	G29		
1.7	Economic development	E88	F88	G88	E88	F88	G88		
	<b>Public Safety</b>								
2.1	Police	E62	F62	G62	E62	F62	G62		
2.2	Fire	E24	F24	G24	E24	F24	G24		
2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24	F24	G24	E24	F24	G24		
2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32	F32	G32	E32	F32	G32		
2.4	Corrections / Jail	E06	F06	G06	E06	F06	G06		
2.5	Protective inspection and regulation	E68	F68	G68	E68	F68	G68		
	<b>Environment and Housing</b>								
3.1	Sewer	E80	F80	G80	E80	F80	G80		
3.2	Storm drainage	E80	F80	G80	E80	F80	G80		
3.3	Solid waste management	E81	F81	G81	E81	F81	G81		
3.4	Recycling programs	E81	F81	G81	E81	F81	G81		
3.5	Housing & community development	E50	F50	G50	E50	F50	G50		
3.6	Redevelopment agencies	E50	F50	G50	E50	F50	G50		

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PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures		
		(a)	(b)	(c)	(d)	(e)	(f)		
3.7	Parks and recreation programs (not addressed below.)	E81 59,342	F81 919	G81	E81	F81	G81		
3.8	Cultural & community events	E81	G81	E81	F81	G81			
3.9	Golf courses	E81	G81	E81	F81	G81			
3.10	Rodeo grounds & equestrian parks	E81	G81	E81	F81	G81			
3.11	Cemeteries	E03	G03	E03	F03	G03			
3.12	Libraries	E32	G32	E32	F32	G32			
	<b>Transportation</b>								
4.1	Roads & streets - maintenance and construction - See instructions	E44 95,357	F44 G44	E44	F44	G44			
4.2	Other road and street maintenance - including snow removal	E44 9,685	F44 G44	E44	F44	G44			
4.3	Sidewalk, curb, & gutter	E44	F44 G44	E44	F44	G44			
4.4	Street lighting	E44 31,335	F44 G44	E44	F44	G44			
4.5	Engineering	E44 29,178	F44 G44	E44	F44	G44			
4.6	Municipal airports	E01	F01 G01	E01	F01	G01			
4.7	Parking facilities	E81	F81 G81	E81	F81	G81			
	<b>Health</b>								
5.1	Own hospitals	E38	F38 G38	E38	F38	G38			
5.2	Other hospitals	E38	F38 G38	E38	F38	G38			
5.3	Health (other than hospitals)	E32	F32 G32	E32	F32	G32			
	<b>Interest on Debt</b>								
6.1	Interest on debt - Water supply system	I81		I81					
6.2	Interest on debt - Electric power system	I82		I82					
6.3	Interest on debt - Gas supply system	I83		I83					
6.4	Interest on debt - Transit or bus system	I84		I84					
6.5	Interest on debt - All other interest	I88		I88					
	<b>Utilities</b>								
7.1	Water supply system	E91	F91 G91	E91	F91	G91			
7.2	Electric power system	E92	F92 G92	E92	F92	G92			
7.3	Gas supply system	E93	F93 G93	E93	F93	G93			
7.4	Transit or bus system	E94	F94 G94	E94	F94	G94			
	<b>All Other Expenditures</b>								
8.1	All other expenditures - See instructions - Specify Legislative	E89 32,844	F89 G89	E89	F89	G89			

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PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures
		(a)	(b)	(c)	(d)	(e)	(f)
8.2	All other expenditures - See instructions - Specify	E89	F89	G89	E89	F89	G89
		197,051					
8.3	Non-Departmental	F89	G89		F89	G89	
	All other expenditures - See instructions - Specify	E89			E89		
<b>PART V INTERGOVERNMENTAL EXPENDITURES</b>		<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
1	Fire	L24	M24		L24	M24	
2	Highways	L44	M44		L44	M44	
3	Police	L62	M62		L62	M62	
4	Sanitation	L81	M81		L81	M81	
5	Recreation	L81	M81		L81	M81	
6	Judicial and legal	L25	M25		L25	M25	
7	All other	L89	M89		L89	M89	
<b>PART VI PERSONNEL EXPENDITURES</b>		<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Amount			Amount		
		200			200		
<b>PART VII INDEBTEDNESS</b>		<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>					
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Revenue and non-guaranteed bonds	Guaranteed bonds
		(a)	(b)	(c)	(d)	(e)	(f)
	Long-term Outstanding Debt						
1.1	Water supply system	19A	28A	38A	551,000	41A	41A
1.2	Electric supply system	19B	28B	38B		41B	41B
1.3	Sewer system	19C	28C	38C		41C	41C
1.4	Gas supply system	19D	28D	38D		41D	41D
1.5	Transit system	19E	28E	38E		41E	41E
1.6	Public debt for privately owned housing, industrial or business purposes	19F	28F	38F		41F	41F

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PART VII		GOVERNMENTAL and ENTERPRISE FUNDS					Detail of long-term debt outstanding	
INDEBTEDNESS (cont.)		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Revenue and nonguaranteed bonds	Guaranteed bonds	
		(a)	(b)	(c)	(d)	(e)	(f)	
Long-term Outstanding Debt	19X	4,180,098		287,232	3,892,866	2,106,256	1,786,610	
1.7 All other purposes								
Other Long-term Obligations								
2.1 Capital lease purchase agreements		24,502	24,680	10,475	38,707			
2.2 Accrued leave liability (sick leave and vacation)					261,209			
Short-term (interest bearing) Debt	81V							
3 Total short-term debt								
PART VIII								
CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR		(e)	(b)	(c)				
		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year	Unexpended proceeds from sale of bond issues held pending disbursement	All other funds except employee retirement funds			
Cash and investments held at end of fiscal year	W01	1,739,135	14,915					
PART IX								
RATES		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS			
1. Energy Sales & Use Tax Rate		6%						
2. Cable TV Franchise Tax Rate								
3. Telephone Franchise Tax Rate		6%						

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### Fiscal Year Ended June 30, 2005

<b>PART X</b>	<b>Data supplied by:</b>
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**Include with audit report submitted to:**

Date	Telephone
12/17/2005	(801)292-4486

2005 Version

Utah State Auditor  
Utah State Capitol Office Complex, E310  
Salt Lake City, UT 84114

**if you have any questions about the form, call or write:**

**Office of the State Auditor  
Utah State Capitol Office Complex, E310  
Salt Lake City, UT 84114**

**Salt Lake City, UT 84114**

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